

**Amendments to the Specification:**

Please replace ¶ [0013] with the following rewritten paragraph:

[0013] To achieve the object, a cushion 20 is characterized by comprising:

a resin body with a spring structure 10 having permeability comprising a three-dimensional structure including voids at a predetermined bulk density, the three-dimensional structure being obtained by contacting, entwining, and gathering adjacent ones of random loops or curls of continuous filaments made from a thermoplastic resin in such a manner as to allow the resulting structure to have a layered structure in which ~~oppositely lengthwise-disposed superficial layers composed of the filaments having~~ have a high bulk density as superficial layers are formed on a front and a rear of the resin body with the spring structure in a lengthwise direction, and a ~~core~~ layer composed of the filaments having a low bulk density as a core layer is interposed between the superficial layers, wherein the resin body with the spring structure supports at least an upper half of a human body when using the cushion; and

a speaker incorporated in the resin body with the spring structure 40 or ~~oppositely-disposed on either one~~ of the superficial layers of the resin body with the spring structure 10.